

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

| | | |
|---|---|-----------------------------|
| IN RE: |) | |
| |) | |
| Sun-Rich International, Inc. D/B/A |) | No. 08 B 33231 |
| SunrichGourmet.Com |) | |
| |) | Chapter 7 |
| 36-4052512 |) | |
| Debtor |) | |
| |) | Hon. John H. Squires |

**THIRD AND FINAL APPLICATION
OF ALAN D. LASKO & ASSOCIATES, P.C.
FOR ALLOWANCE COMPENSATION AND EXPENSES**

ALAN D. LASKO AND ALAN D. LASKO & ASSOCIATES, P.C., Certified Public Accountants, request third and final compensation of \$3,132.00 and expenses of \$12.20 for the time period from August 5, 2011 through February 13, 2012. A detail is provided herein for the Estate, which identifies by subject matter the services performed by the Applicant. Additional detail is provided to reflect the function and individual performing said services. Lastly, each individual's classification and hourly rate is also reflected. In addition, attached is the Affidavit pursuant to Bankruptcy Rule 2016.

INTRODUCTION

This Court has jurisdiction over this Third and Final Fee Application pursuant to 28 U.S.C. § 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

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The statutory predicates for the relief requested herein are Sections 328, 330 and 331 of Title 11 of the United States Code (11 U.S.C. §§ 101-1532, the "Bankruptcy Code"), as supplemented by Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), Rule 5082-1 of the Local Rules of the United States Bankruptcy Court for the Northern District of Illinois (the "Local Rules"), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 promulgated by the United States Department of Justice, dated on January 30, 1996 (the "UST Guidelines").

Under Rule 2016(b), the Firm has not shared, nor agreed to share, (a) any compensation it has received or may receive in these cases with another person or party other than the Firm's partners, of counsel, associates, and other employees, or (b) any compensation another person or party has received or may receive in these cases.

GENERAL

The Debtor filed a petition under Chapter 7 on or about December 4, 2008. A Trustee was subsequently appointed. On September 10, 2010, Alan D. Lasko & Associates, P.C. was approved by the Court issued as the accountants for the Trustee. Reflected in this fee petition is the Applicant's time for the preparation of the Estate's year 2011 income tax returns and various Internal Revenue Service notices and issues. Also prepared was the waiver request from the requirement to file an income tax return for the final short period in 2012.

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FEE APPLICATION

The fees sought by this Third and Final Fee Application reflect an aggregate of 19.1 hours of ADLPC's time spent and recorded in performing services during the Third and Final Compensation Period. This fee request does not include time that might be construed as duplicative or otherwise not beneficial to the Trustee or the Debtor's Estate, which has already been eliminated by ADLPC. In accordance with the factors enumerated in Section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (a) the complexity of this case, (b) the time expended, (c) the nature and extent of the services rendered (d), the value of such services, and (e) the costs of comparable services other than in a case under the Bankruptcy Code.

All of the services for which third and final compensation is sought were rendered solely in connection with this case, in furtherance of the duties and functions of the Trustee and not on behalf of any individual creditor or other person.

ADLPC has not entered into any agreement, express or implied, with any other party for the purpose of fixing or sharing fees or other compensation to be paid for professional services rendered in this case.

ADLPC has not shared, or agreed to share (a) any compensation it has received or may receive with another party or person, other than with the associates of the Firm, or (b) any compensation another person or party has received or may receive. No promises have been received by ADLPC as to compensation in connection with this case other than in accordance with the provisions of the Bankruptcy Code.

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BREAKDOWN BY CATEGORIES

The categories in this Application are listed below:

BILLING

The Applicant has incurred 1.2 hours in the preparation of this fee Application.

Cost \$113.00

A recap of compensation for this category is as follows:

| | <u>Hours</u> | <u>Rate</u> | <u>Amount</u> |
|------------------|--------------|-------------|------------------|
| A. Lasko | 0.2 | \$ 270.00 | \$ 54.00 |
| C. Wilson, Staff | 1.0 | 59.00 | 59.00 |
| | <u>1.2</u> | | <u>\$ 113.00</u> |

TAX PREPARATION

The Applicant incurred 10.6 hours in the preparation of the Estate's year 2011 workpapers and year-end tax returns and the preparation for the short year 2012 Internal Revenue Service waiver request.

Cost \$1,503.80

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SUN-RICH INTERNATIONAL, INC. D/B/A
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A recap of compensation for this category is as follows:

| | <u>Hours</u> | <u>Rate</u> | <u>Amount</u> |
|------------------------------|--------------|-------------|--------------------|
| A. Lasko | 3.1 | \$ 270.00 | \$ 837.00 |
| L. Li, Accounting supervisor | 1.2 | 180.00 | 216.00 |
| L. Hoang, Staff | 4.9 | 72.00 | 352.80 |
| J. Lasko, Staff | 1.4 | 70.00 | 98.00 |
| | <u>10.6</u> | | <u>\$ 1,503.80</u> |

RESPOND TO TAX AUTHORITIES

The Applicant incurred 7.3 hours in the preparation of responses and calls to the Internal Revenue Service regarding several matters. The work primarily centered around a refund received from the Internal Revenue Service for a pre-petition payroll tax quarter that was unexplained at first by the Internal Revenue Service. Numerous calls were made to several departments to try to ascertain why exactly the Internal Revenue Service issued this refund and whether it was possible that at a future point in time the Service might realize it was a mistake and request that the Trustee refund the monies once the Trustee had deposited the check. After more than several attempts, the Firm was specifically told by the Internal Revenue Service that the refund was valid.

Cost \$1,515.20

A recap of compensation for this category is as follows:

| | <u>Hours</u> | <u>Rate</u> | <u>Amount</u> |
|------------------------------|--------------|-------------|--------------------|
| A. Lasko | 2.0 | \$ 270.00 | \$ 540.00 |
| D. Konomidis, Tax Supervisor | 5.3 | 184.00 | 975.20 |
| | <u>7.3</u> | | <u>\$ 1,515.20</u> |

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The Applicant reflects hourly rates and hours worked by each person by function. The recap also reflects the cost of each function performed. In order to assist the Court and parties in interest to evaluate this fee request, your Applicant has reflected below the range of rates charged by staff level.

| | | | |
|------------------|-------|---|-------|
| Owner | \$250 | - | \$275 |
| Manager/Director | 220 | - | 250 |
| Supervisors | 160 | - | 220 |
| Senior | 120 | - | 160 |
| Assistant | 65 | - | 120 |

To provide an orderly and meaningful summary of the services rendered by ADLPC in accordance with its employment, ADLPC has summarized the services provided by the project billing categories for its third and final fee period are as follows:

| <u>Recap by Project</u> | <u>First Interim Application</u> | <u>Second Interim Application</u> | <u>Third Interim Application</u> | <u>Total</u> |
|-----------------------------|--------------------------------------|---------------------------------------|--------------------------------------|---------------------|
| Billing | \$ 111.00 | \$ 113.00 | \$ 113.00 | \$ 337.00 |
| Tax Preparation | 1,575.10 | 3,601.00 | 1,503.80 | 6,679.90 |
| Amended Tax Work | 2,120.60 | - | - | 2,120.60 |
| Respond to Tax Authorities | - | 3,111.50 | 1,515.20 | 4,626.70 |
| Net Request | <u>\$ 3,806.70</u> | <u>\$ 6,825.50</u> | <u>\$ 3,132.00</u> | <u>\$ 13,764.20</u> |

| <u>Recap by Hour</u> | <u>Hours</u> | <u>Amount</u> | <u>Blended Rate</u> |
|----------------------------|--------------|---------------------|-------------------------|
| Billing | 3.6 | \$ 337.00 | <u>\$ 93.61</u> |
| Year-End Work | 43.0 | 6,679.90 | <u>\$ 155.35</u> |
| Amended Tax Work | 16.7 | 2,120.60 | <u>\$ 126.98</u> |
| Respond to Tax authorities | 24.4 | 4,626.70 | <u>\$ 189.62</u> |
| | <u>87.7</u> | <u>\$ 13,764.20</u> | <u>\$ 156.95</u> |

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EXPENSES

It is the Firm's policy to charge its clients in all areas of practice for identifiable, non-overhead expenses incurred in connection with the client's case that would not have been incurred except for representation of that particular client. It is the Firm's policy to charge its client only the amount actually incurred by the Firm in connection with such items. Examples of such expenses are postage, overnight mail, courier delivery, transportation, airfare, meals, and lodging.

| | <u>Tax Preparation</u> |
|------------|----------------------------|
| Recap | |
| Postage | \$ 3.10 |
| Copy costs | <u>9.10</u> |
| | <u><u>\$ 12.20</u></u> |

The Applicant has been paid for its First and Second Interim Fee Applications as follows:

| | <u>Compensation</u> | <u>Expenses</u> |
|-------------------|---------------------|-----------------|
| 09/10/10-01/06/11 | \$ 3,806.70 | \$ 39.90 |
| 01/07/11-08/04/11 | 6,825.50 | 22.50 |

ALLOWANCE OF COMPENSATION

The foregoing professional services rendered during the Compensation Period were necessary and appropriate to the administration of the Chapter 7 case and was in the best interests of the parties in interest. Compensation for the foregoing services as requested is commensurate with the complexity, importance, and nature of the problems, issues, or tasks involved. ADLPC has taken significant efforts to ensure that the professional services were performed with expedience and in an efficient manner and without duplication of effort.

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Section 330 provides that a court may award a professional employed under Section 327 of the Bankruptcy Code "reasonable compensation for actual necessary services rendered . . . and reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded, the court should consider the nature, the extent, and the value of such services, taking into account all relevant factors, including,

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue or task addressed; and
- (E) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

Id. § 330(a)(3).

In the instant case, ADLPC respectfully submits that the services for which it seeks compensation in this Third and Final Fee Application were necessary for and beneficial to the Trustee's efforts in administering the Debtor's Estate, and necessary to and in the best interests of the Debtor's Estate. ADLPC further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services provided to the Trustee and the Debtor's Estate.

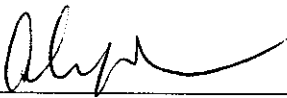
**SUN-RICH INTERNATIONAL, INC. D/B/A
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The rates charged by ADLPC in this case are standard for any bankruptcy matter, and are identical to the rate it would charge throughout the country in any bankruptcy case of this size and prominence.

In sum, the services rendered by ADLPC were necessary and beneficial to the Debtor's Estate, and were consistently performed in a timely manner commensurate with the complexity, importance, and nature of the issues involved. As shown by this Third and Final Fee Application and supporting exhibits, ADLPC incurred professional time economically and without unnecessary duplication of effort. In addition, the work involved, and thus the time expended, was carefully assigned in view of the experience and expertise required for a particular task. Accordingly, approval of the Third and Final compensation sought herein for the Compensation Period is warranted.

CONCLUSION AND REQUEST FOR RELIEF

Based upon the foregoing, your Applicant submits that the relief requested is justified in the circumstances and its allowance would be appropriate. Therefore, the requested third and final compensation of \$3,132.00 and expenses of \$12.20 should be allowed for services by your Applicant for the period August 5, 2011 through February 13, 2012.



Alan D. Lasko

Alan D. Lasko & Associates, P.C.
29 South LaSalle Street
Suite 1240
Chicago, Illinois 60603
(312) 332-1302

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

| | | |
|---|---|-----------------------------|
| IN RE: |) | |
| |) | |
| Sun-Rich International, Inc. D/B/A |) | No. 08 B 33231 |
| SunrichGourmet.Com |) | |
| |) | Chapter 7 |
| 36-4052512 |) | |
| Debtor |) | |
| |) | Hon. John H. Squires |

AFFIDAVIT PURSUANT TO BANKRUPTCY RULE 2016

STATE OF ILLINOIS)

SS.

COUNTY OF COOK)

I, Alan D. Lasko, being first duly sworn on oath, depose and state as follows:

1. I am the owner of the Firm ALAN D. LASKO & ASSOCIATES, P.C. ("Lasko") and I am authorized to execute this Affidavit on behalf of Lasko. Lasko is the Court-approved accountants for Gina B. Krol, Chapter 7 Trustee in this case ("Trustee").
2. I have read the Third and Final Fee Application of Lasko, for allowable compensation and expenses ("Application") and all of the factual matters set forth therein are true to the best of my knowledge, information and belief. Lasko has performed the services set forth and described in the Application at the request and pursuant to the direction of the Trustee.
3. Lasko has previously received payments for services rendered in connection with this case from the Trustee. Lasko has not entered into any agreement or understanding between itself and any other person for the sharing of compensation received or to be received for services rendered to the Trustee in connection with these cases, except among the members and associates of the Firm.
4. The Applicant has been paid for its First, Second and Third Interim Fee Applications as follows:

| | <u>Compensation</u> | <u>Expenses</u> |
|-------------------|---------------------|-----------------|
| 09/10/10-01/06/11 | \$ 3,806.70 | \$ 39.90 |
| 01/07/11-08/04/11 | 6,825.50 | 22.50 |

FURTHER AFFIANT SAYETH NOT.



Alan D. Lasko

Subscribed and Sworn to before me
this 13th day of February, 2012.



Notary Public

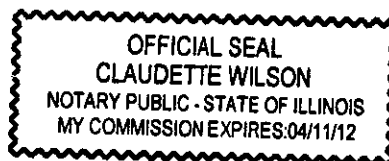


EXHIBIT A

ORDER OF EMPLOYMENT

08-33231:23.1:Application to Employ:Proposed Order Entered: 9/2/2010 11:39:49 AM by:Gina Krol Page 1 of 1

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

IN THE MATTER OF:) IN CHAPTER 7
)
 SUN-RICH INTERNATIONAL, INC.,) No. 08 B 33231
)
 Debtor(s),)

ORDER TO EMPLOY ACCOUNTANT FOR TRUSTEE

AT CHICAGO, ILLINOIS, IN SAID DISTRICT AND DIVISION
BEFORE THE HONORABLE **JOHN H. SQUIRES**, BANKRUPTCY JUDGE
THIS 10th DAY OF SEPTEMBER, 2010

This cause coming on to be heard upon the Application of GINA B. KROL, Trustee herein, by and through her Attorneys, COHEN & KROL, to Employ Accountant for Trustee, due notice having been given to all parties in interest and the Court being fully advised in the premises, NOW THEREFORE:

IT IS HEREBY ORDERED that GINA B. KROL, Trustee herein, is hereby authorized to employ ALAN D. LASKO of ALAN D. LASKO & ASSOCIATES, P.C., Certified Public Accountants, to represent the Trustee in this proceeding, and

IT IS FURTHER ORDERED that compensation is to be paid to ALAN D. LASKO of ALAN D. LASKO & ASSOCIATES, P.C. pursuant to further order of this Court.

ENTER:

GINA B. KROL
COHEN & KROL
105 W. Madison St., Ste 1100
Chicago, IL 60602
312/368-0300


BANKRUPTCY JUDGE

SEP 10 2010

EXHIBIT B

PERSONNEL

**SUN-RICH INTERNATIONAL, INC. D/B/A
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The following represents a description of the primary individuals in this engagement.

Alan D. Lasko – CPA, CIRA, CFF

Mr. Lasko has worked primarily in the bankruptcy field over the last 26 years. He brings his 36 years of experience in providing operational support to Chapter 11 and creditor committees, as well as his technical abilities in various accounting and tax matters in bankruptcy cases. Mr. Lasko has been an expert witness, been appointed as a receiver in State Court, worked as a disbursing agent, made presentations to creditors and their committees and worked with debtor and creditor counsels in formulating plans of reorganizations and disclosure statements. Mr. Lasko is a member of the Certified Insolvency and Restructuring Advisors (CIRA), as well as being Certified in Financial Forensics (CFF). Mr. Lasko is also a member of the American Bankruptcy Institute, the American Institute of Certified Public Accountants and the Illinois CPA Society. Mr. Lasko also has instructed and has written seminars on various bankruptcy-related topics. Last, Mr. Lasko has broad accounting and tax experience in Chapter 7 cases.

Denise C. Konomidis, CPA – Tax Supervisor

Ms. Konomidis has 11 years of experience performing tax preparation and tax planning in public accounting. She has worked for a large and small public accounting firm and tax planning firm over this period. She has worked with commercial and individual accounts of various sizes. She has an Undergraduate Degree in Accounting from the University of Illinois. She is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants and the Illinois CPA Society.

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Luyan Li, CPA, CVA, Ph.D. – Accounting/Valuation Supervisor

Ms. Li has 6 years of valuation experience and 8 years of performing accounting and tax services. She has a B.A. from Xi An Jiao Tong University in China and a PhD in Communications Studies from Northwestern University in Evanston. She is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants and the Illinois CPA Society. She is also certified by the National Association of Valuation Analysts for her valuation certificate. In addition, she is a Certified QuickBooks ProAdvisor.

Linh D. Hoang – Staff

Ms. Hoang is a first-year staff intern person performing accounting and tax services. Ms. Hoang has a Bachelor of Science in Finance from Missouri State University and needs one more semester to complete her Masters in Accounting from Loyola University in Chicago.

EXHIBIT C

STAFF LEVELS

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SUN-RICH INTERNATIONAL, INC. D/B/A
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STAFF LEVEL – SUPERVISORS, SENIORS AND ASSISTANTS

SUPERVISORS

After a period of several years of experience, senior accountants are advanced to the supervisory level. Supervisors have administrative and overview responsibility on a broader level than senior accountants. Supervisors are responsible to keep the manager abreast of the progress of the engagement of the problems encountered in a particular circumstance.

SENIORS

After a period of usually 2 to 3 years, an individual is advanced to the senior level. Seniors are primarily responsible for the day-to-day functions of fieldwork with the Court. In bankruptcy-related work, audit seniors may also perform specific tasks at the request of a manager or supervisor.

ASSISTANTS

Staff assistants usually execute basic assignments or tasks. In bankruptcy-related work, assistants primarily perform specific projects at specified times under the supervision of a senior, supervisor or manager.

EXHIBIT D

ACTUAL TIME FROM TIME SLIPS

EXHIBIT D-1

TAX PREPARATION – 2011

2/12/2012
2:16 PM

Alan D. Lasko & Associates, P.C.
Pre-bill Worksheet

Page 1

Selection Criteria

Client Selection Include: Sun Rich Int.002; Sun Rich Int.004; Sun Rich Int.012

Nickname Sun Rich Int.002 | 3616
Full Name Sun Rich International, Inc.
Address c/o Gina B. Krol, Trustee
105 W. Madison
Suite 1100
Chicago IL 60602

Phone 1
Phone 3
In Ref To tax prep
Fees Arrg. By billing value on each slip
Expense Arrg. By billing value on each slip
Tax Profile Exempt
Last bill 8/4/2011
Last charge 2/7/2012
Last payment 9/13/2011

Phone 2
Phone 4

Amount \$3,625.50

| Date ID | User Task | Rate Markup % | Hours DNB Time | Amount DNB Amt | Total |
|------------------|--|---------------|----------------|----------------|----------|
| 1/24/2012 103723 | A. Lasko 800 set up staff for year end tax work | 270.00 | 0.20 | 54.00 | Billable |
| 1/25/2012 103774 | L. Hoang 800 prepaerd workpapers and tax returns for 2011 | 72.00 | 1.70 | 122.40 | Billable |
| 1/27/2012 103824 | L. Hoang 800 Prepared work papers and tax returns for 2011 | 72.00 | 2.10 | 151.20 | Billable |
| 2/1/2012 104035 | A. Lasko 800 initial review of workpapers and tax returns for 2011 | 270.00 | 0.60 | 162.00 | Billable |
| 2/3/2012 104102 | L. Hoang 800 corrected work papers and tax returns for 2011 | 72.00 | 1.10 | 79.20 | Billable |
| 2/3/2012 104113 | A. Lasko 800 assisted staff with making changes to workpapers and return related to the payroll tax refund received in 2011 from a period in 2007 | 270.00 | 0.40 | 108.00 | Billable |

2/12/2012
2:16 PM

Alan D. Lasko & Associates, P.C.
Pre-bill Worksheet

Page 2

Sun Rich Int.002:Sun Rich International, Inc. (continued)

| Date ID | User Task | Rate Markup % | Hours DNB Time | Amount DNB Amt | Total |
|---------------------|--|---------------|----------------|----------------|------------|
| 2/6/2012 | L. Li 104210 800 | 180.00 | 0.80 | 144.00 | Billable |
| | Review Sun Rich International workpapers, note necessary changes to be paid by staff Lihn | | | | |
| 2/7/2012 | A. Lasko 104234 800 | 270.00 | 0.30 | 81.00 | Billable |
| | review of final corrections to workpapers and tax returns - 2011 | | | | |
| 2/7/2012 | A. Lasko 104235 800 | 270.00 | 0.40 | 108.00 | Billable |
| | sign off of returns and efile letter for 2011 return | | | | |
| 2/7/2012 | A. Lasko 104236 800 | 270.00 | 1.20 | 324.00 | Billable |
| | prepared workpapers and letter to IRS re: waiver request from the requirement to file an income tax return for the final period ended 2012 | | | | |
| 2/7/2012 | J. Lasko 104237 800 | 70.00 | 1.40 | 98.00 | Billable |
| | Estimated time to prepare estate's final information tax return and cover letter for trustee | | | | |
| 2/7/2012 | L. Li 104271 800 | 180.00 | 0.40 | 72.00 | Billable |
| | Estimated time to review estate's final information tax return and cover letter for trustee | | | | |
| TOTAL Billable Fees | | | 10.60 | | \$1,503.80 |

| Date ID | User Expense | Price Markup % | Quantity | Amount | Total |
|----------------------|---|----------------|----------|--------|----------|
| 2/7/2012 | C. Wilson 104264 115 | 9.10 | 1.000 | 9.10 | Billable |
| | Photocopy costs for 2011 Forms 1120 income tax returns - 91 pages @ \$.10 per page. | | | | |
| 2/7/2012 | C. Wilson 104265 105 | 3.10 | 1.000 | 3.10 | Billable |
| | Postage for 2011 Forms 1120 income tax returns sent to Gina Krol. | | | | |
| TOTAL Billable Costs | | | | | \$12.20 |

2/12/2012
2:16 PM

Alan D. Lasko & Associates, P.C.
Pre-bill Worksheet

Page 3

Sun Rich Int.002:Sun Rich International, Inc. (continued)

Calculation of Fees and Costs

| | Amount | Total |
|---|------------|--------------|
| Fees Bill Arrangement: Slips By billing value on each slip. | | |
| Total of billable time slips | \$1,503.80 | |
| Total of Fees (Time Charges) | | \$1,503.80 |
| Costs Bill Arrangement: Slips By billing value on each slip. | | |
| Total of billable expense slips | \$12.20 | |
| Total of Costs (Expense Charges) | | \$12.20 |
| Total new charges | | \$1,516.00 |
| Previous Balance 120 Days | \$3,623.50 | |
| Total Previous Balance | | \$3,623.50 |
| Accounts Receivables | | |
| <u>Date</u> <u>ID</u> <u>Type</u> <u>Description</u> | | |
| 9/13/2011 PAY Payment - thank you | 12283 | (\$3,625.50) |
| 9/13/2011 REF Refund - adj for money received, it should have been \$113 for .012 | 12286 | \$2.00 |
| not \$111 | | |
| Total Accounts Receivable | | (\$3,623.50) |
| New Balance Current | \$1,516.00 | |
| Total New Balance | | \$1,516.00 |

EXHIBIT D-2

RESPOND TO TAX AUTHORITIES

2/12/2012
2:17 PM

Alan D. Lasko & Associates, P.C.
Pre-bill Worksheet

Page 4

Nickname Sun Rich Int.004 | 3676
Full Name Sun Rich International, Inc.
Address c/o Gina B. Krol, Trustee
105 W. Madison
Suite 1100
Chicago IL 60602

Phone 1
Phone 3
Phone 2
Phone 4

In Ref To respond to tax authorities
Fees Arrg. By billing value on each slip
Expense Arrg. By billing value on each slip
Tax Profile Exempt
Last bill 8/4/2011
Last charge 2/3/2012
Last payment 9/13/2011

Amount \$3,111.50

| Date ID | User Task | Rate Markup % | Hours DNB Time | Amount DNB Amt | Total |
|---------------------|--|------------------|-------------------|-------------------|----------|
| 8/19/2011 100041 | D. Konomidis 800 reviewed IRS notice re resolved notice re late file penalty abated for 2009 1120S, placed in file. and notified trustee of same | 184.00 | 0.20 | 36.80 | Billable |
| 2/1/2012 104037 | A. Lasko 800 partial n/c by Lasko re: review of payroll tax refund received in 2011 and the fact that there were no subsequent IRS notices received by the trustee that was related to this refund check | 270.00 | 0.40 | 108.00 | Billable |
| 2/1/2012 104148 | D. Konomidis 800 meeting with Alan Lasko re refund check IRS issued to trustee for 1st quarter 2007 payroll taxes. | 184.00 | 0.40 | 73.60 | Billable |
| 2/2/2012 104044 | A. Lasko 800 call to special procedures IRS re: issues related to payroll tax refund check received by trustee with no paperwork to support said refund issued by the irs for the trustee to review | 270.00 | 0.60 | 162.00 | Billable |
| 2/2/2012 104050 | A. Lasko 800 call with IRS identity theft unit and they referred out firm to go to the local IRS office to work with them about this possible incorrect refund check | 270.00 | 0.30 | 81.00 | Billable |
| 2/2/2012 104165 | D. Konomidis 800 meeting with Alan Lasko re call with IRS re refund check IRS sent to trustee for 1st quarter 2007 payroll taxes. | 184.00 | 0.30 | 55.20 | Billable |
| 2/2/2012 104167 | D. Konomidis 800 call with indent theft unit of irs as recommended by irs special procedures | 184.00 | 0.50 | 92.00 | Billable |

2/12/2012
2:17 PM

Alan D. Lasko & Associates, P.C.
Pre-bill Worksheet

Page 5

Sun Rich Int.004:Sun Rich International, Inc. (continued)

| Date ID | User Task | Rate Markup % | Hours DNB Time | Amount DNB Amt | Total |
|-----------------|--|---------------|----------------|----------------|----------|
| | Chicago to call re: theft unit indicated that they should not have been called and they recommended (after alan lasko joined the call) that we should see the Chicago office of the IRS in this matter. | | | | |
| 2/2/2012 104170 | D. Konomidis 800 prepared recap memo re call with IRS (the 2nd call) re 1st quarter 2007 payroll tax refund check IRS issued and IRS responded that they felt the refund was valid and that the trustee could deposit the check | 184.00 | 0.80 | 147.20 | Billable |
| 2/2/2012 104174 | D. Konomidis 800 reviewed workpapers and prior correspondence re refund check trustee received from IRS re 1st quarter 2007 payroll taxes ion preparation of calling the service to review the same. | 184.00 | 0.90 | 165.60 | Billable |
| 2/2/2012 104175 | D. Konomidis 800 call to IRS to inquire re refund check trustee received from IRS re 1st quarter 2007 payroll taxes, spoke with agent. to discuss the validity of the refund check, to request that the IRS review its records again, to determine if there was any possibility that the trustee might have to refund the monies (this was no) and to receive an account transcript from the IRS to review same | 184.00 | 0.90 | 165.60 | Billable |
| 2/2/2012 104176 | D. Konomidis 800 after the 3rd call of the day with the IRS the IRS sent an account transcript of the company/debtor re: the performed review of account transcript IRS sent re 1st quarter 2007 payroll taxes. | 184.00 | 0.60 | 110.40 | Billable |
| 2/3/2012 104112 | A. Lasko 800 met with staff to discuss results of IRS call and payroll tax refund received. Noted IRS admission to incorrect posting and holding onto the funds for over 2 years. | 270.00 | 0.70 | 189.00 | Billable |
| 2/3/2012 104179 | D. Konomidis 800 meeting with Alan Lasko re refund check IRS issued trustee re 1st quarter 2007 payroll taxes to review final status and what to indicate to the trustee (no charge by Lasko to notify trustee) | 184.00 | 0.70 | 128.80 | Billable |
| TOTAL | Billable Fees | | 7.30 | \$1,515.20 | |

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Alan D. Lasko & Associates, P.C.
Pre-bill Worksheet

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Sun Rich Int.004:Sun Rich International, Inc. (continued)

| | Amount | Total |
|---------------------------------|--------|--------|
| Total of billable expense slips | | \$0.00 |

Calculation of Fees and Costs

| | Amount | Total |
|--|--------------|--------------|
| Fees Bill Arrangement: Slips By billing value on each slip. | | |
| Total of billable time slips | \$1,515.20 | |
| Total of Fees (Time Charges) | | \$1,515.20 |
| Total of Costs (Expense Charges) | | \$0.00 |
| Total new charges | | \$1,515.20 |
| Previous Balance 120 Days | \$3,111.50 | |
| Total Previous Balance | | \$3,111.50 |
| Accounts Receivables | | |
| Date ID Type Description | | |
| 9/13/2011 PAY Payment - thank you | (\$3,111.50) | |
| 12284 | | |
| Total Accounts Receivable | | (\$3,111.50) |
| New Balance Current | \$1,515.20 | |
| Total New Balance | | \$1,515.20 |

EXHIBIT D-3

BILLING TIME

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Alan D. Lasko & Associates, P.C.
Pre-bill Worksheet

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Nickname Sun Rich Int.012 | 3617
Full Name Sun Rich International, Inc.
Address c/o Gina B. Krol, Trustee
105 W. Madison
Suite 1100
Chicago IL 60602

Phone 1
Phone 3
In Ref To
Fees Arrg.
Expense Arrg.
Tax Profile
Last bill
Last charge
Last payment

Phone 2
Phone 4

fee petition
By billing value on each slip
By billing value on each slip
Exempt
8/4/2011
2/12/2012
9/13/2011

Amount \$111.00

| Date ID | User Task | Rate Markup % | Hours DNB Time | Amount DNB Amt | Total |
|---------------------------------|--|---------------|----------------|----------------|----------|
| 2/8/2012 104283 | C. Wilson 800 Prepared fee petition | 59.00 | 1.00 | 59.00 | Billable |
| 2/12/2012 104408 | A. Lasko 800 Prepared fee petition | 270.00 | 0.20 | 54.00 | Billable |
| TOTAL Billable Fees | | | 1.20 | \$113.00 | |
| Total of billable expense slips | | | | \$0.00 | |

Calculation of Fees and Costs

| | Amount | Total |
|--|----------|----------|
| Fees Bill Arrangement: Slips By billing value on each slip. | | |
| Total of billable time slips | \$113.00 | |
| Total of Fees (Time Charges) | | \$113.00 |
| Total of Costs (Expense Charges) | | \$0.00 |
| Total new charges | | \$113.00 |
| Previous Balance 120 Days | \$111.00 | |

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Alan D. Lasko & Associates, P.C.
Pre-bill Worksheet

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Sun Rich Int.012:Sun Rich International, Inc. (continued)

| | | | Amount | Total |
|---------------------------|-------|---------------------|------------|------------|
| | | | | |
| Total Previous Balance | | | | \$111.00 |
| Accounts Receivables | | | | |
| Date | ID | Type Description | | |
| 9/13/2011 | PAY | Payment - thank you | (\$111.00) | |
| | 12285 | | | |
| Total Accounts Receivable | | | | (\$111.00) |
| New Balance | | | | |
| Current | | | \$113.00 | |
| Total New Balance | | | | \$113.00 |